

IN THE UNITED STATES DISTRICT COURT  
FOR THE SOUTHERN DISTRICT OF TEXAS  
HOUSTON DIVISION

ROBERT T. BROCKMAN,	)	
	)	Case No. 4:22-CV-202
Plaintiff,	)	
	)	
v.	)	
	)	
UNITED STATES OF AMERICA,	)	
	)	
Defendant.	)	
_____	)	

**ORDER DENYING MOTION AND DISMISSING COMPLAINT FOR JUDICIAL  
REVIEW AND ABATEMENT OF JEOPARDY ASSESSMENT AND JEOPARDY  
LEVY PURSUANT TO 26 U.S.C. § 7429**

This comes before the Court on the Plaintiff's Complaint and Motion for Judicial Review and Abatement of Jeopardy Assessment and Jeopardy Levy Pursuant to 26 U.S.C. § 7429. The Court, having considered Plaintiff's motion, the United States' response, and all replies, **ORDERS** that the Plaintiff's motion is **DENIED**.

**IT IS FURTHER ORDERED** that the IRS's Notice of Jeopardy Assessment dated September 9, 2021, and the IRS's Notice of Jeopardy Levy dated September 9, 2021, are both upheld in full.

**IT IS FURTHER ORDERED** that the Plaintiff's Complaint is dismissed.

**ORDERED** this \_\_\_\_ day of February 2022.

\_\_\_\_\_  
**GEORGE C. HANKS, JR.**  
**UNITED STATES DISTRICT JUDGE**